

to the annual report, after charging off expenses, repairs, maintenance, Federal taxes and depreciation. After the deduction of \$28,120 for other ex-

**Lorillard Stock Offering**

Rights to subscribe at par to the offering by the P. Lorillard Company of 40,411 unissued common shares will accrue to common shareholders of record April 1. Rights to subscribe will expire May 1, at noon. Warrants will be mailed to shareholders as soon as

possible after April 1.

There is outstanding at present \$24,243.010 in common stock, and the right to subscribe will work out approximately one new share for each six now held. No fractional shares will be issued, but warrants for fractional shares may be combined in multiples of full shares.

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**Otis Elevator Company**  
**Increases Common Dividend**

Directors of the Otis Elevator Company yesterday increased the regular quarterly dividend from \$125 a share to \$250 a share, payable April 15 to stockholders of record March 31.

The annual report for 1919 will be ready for distribution in the early part of next week.

### Business Items

Joseph Barfield, manager of the Hipp Didisheim Company, watch importers, for the last twelve years, has secured his contract to have the Swiss manufacture their own company for the importation of Swiss watches and has taken temporary quarters at 37 Nassau street.

Gray Brothers, Inc., shoe manufacturers, have increased their capital stock to 330,000.

Herman Rubin, formerly New England representative for the American University, has been admitted as a member of the Manhattan Watch Corporation, dealers in watches.

The Knickerbocker Shoe Company has changed its name to the Metro Shoe Company.

Philip Wengrow, formerly affiliated with Weiss-Kann, jewelers, has severed his connection with that firm and has entered into a partnership with Fred Votel, and in the future will deal in fashions under the name of the A. & W. Watson Company.

W. A. Morgan & Babcock, Inc. have purchased the business of John H. Eckhardt and will continue to sell boots and shoes.

The firm of T. K. Fisel-C. A. Bueli, Inc.,

manufacturers of jewelry, formerly located at 284 Pearl Street, has moved its plant to the Jewelry City Building, 45 Lispenard Street.

Arthur A. MacGregor, one of the best known silk salesmen in the trade, recently became connected with the M. Acher Silk Corporation and has left for a seller trip through New York State and the Middle West.

**BLE D'HOTE \$1.50**  
IN TOWN

in Conjunction with the  
Musical Revue

**S BROADWAY"** Staged by  
BROADWAY

age for Dinner Show  
ENTERTAINMENT DANCING  
R A Y ' S  
GARDENS  
OF B'WAY. PHONE BRYANT 4535

all doing an excellent business—Good food  
vice tell the story.

**CHEON 90c**  
CARTE ALL HOURS  
the Famous Revolving Floor  
Pres. and Gen'l Mgr.

[illegible]

**DANCE**  
**PLEASURE**  
**and HEALTH**  
**TERRACE GARDEN**  
Lexington Avenue

**EDDIE LEONARD'S  
FAMOUS  
MINSTREL BAND**

**WILSON'S**  
LESSON  
**TO-NIGHT** CLASSES  
LESSONS STARTING **12** LESSON  
LESSONS STARTING **75¢**  
Exclusive School for Beginners!  
GUARANTEE TO TEACH ANYONE WHO  
WALKS HOW TO DANCE  
**FREE** ADMISSION AND HAND CHECKING  
SUPREME DANCING FLOOR  
Jazz Band Played with Pep

IF YOU Learn here you can dance anywhere

**WILSON'S**  
N.W. Cor. 46th St. & Broadway  
EXPERT TEACHERS

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As dancing is so popular, these columns  
will appear every Sunday, Tuesday and  
Thursday.

MODERN DANCES, WILMA GILMORE  
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any?  
that quit to-day? Wife all

c. Out of sorts yourself, problem sure is a night-easy way out. Just enlist Tribune. Call the "Good Woman 3000"—and give her name. She'll be sent later. She's al-

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